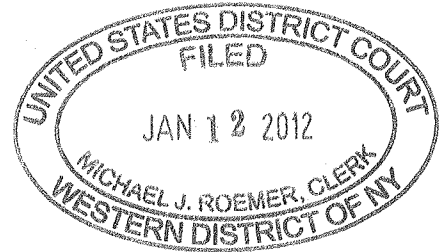


11-CR-197A

January 3, 2012

Hon. Richard J. Arcara
U. S. Courthouse
2 Niagara Square
Buffalo, N. Y. 14202



Dear Judge Arcara,

During a more than 30-year career as an investigative reporter, I believe I covered just about every type of character and criminal situation known to man. I speak with experience from my many years on the ground when I write this character reference letter for John Gross.

As President of One Niagara for the past two years in Niagara Falls, I have come to know John Gross and having been in his company from time to time at various events in the Cataract City. I must say, Judge Arcara, that **while** John Gross is a bit of an unusual fellow, I found him to be engaging company and kind of like a Robin Hood in his home town, often acting quite generously to help others less fortunate.

I know he has run afoul of the law and faces sentencing in your court. But I am asking that you consider my request for leniency for John Gross because his health is generally poor, he's very much in the later stages of his life, and I certainly believe he is not a threat to others. The poor man has made mistakes and he's admitted them. But I do believe a lengthy sentence for his white-collar crimes would serve no meaningful purpose at this stage and would be the end for him.

In short, I would ask that you giving this ailing old man a break and allow him to spend what time is left with his family and friends. I don't think he'll make any more mistakes and he is not a bad person at heart as I have seen with my own eyes. Thank you for your consideration of this letter in your sentencing process. I would hope that you would give it the credence I have intended.

Sincerely,

A handwritten signature in cursive script that reads "Tony Farina".

Tony Farina
President
One Niagara

FRANK R. BAYGER

New York State Supreme Court Justice (Ret.)

5271 Main Street, Suite 210

Williamsville, New York 14221

Tel.: (716) 580-3271

Cell: (716) 949-8090

Fax: (716) 565-2311

December 29, 2011

Hon. Richard J. Arcara
68 Court Street
Buffalo, New York 14202

Re: John J. Gross

11-CR-197A

Dear Judge Arcara:

I am a retired New York State Supreme Court Justice and practiced law here in Western New York for almost 50 years. As you know, I also served as both a County Court Judge and a New York State Supreme Court Justice and handled many civil and criminal cases. I know how difficult the sentencing process can be. In this regard, I offer you some of my personal thoughts and remembrances of John Gross for your consideration.

I have known John Gross for over 40 years. At first we socialized together on his boat and also socialized on the boat of my partner, Rudy Johnson, who later became a Supreme Court Justice. We had fishing in common and became good friends.

After my appointment to New York State Supreme Court, John Gross, and another well known Niagara Falls businessman, John Prozeralik, ran a fundraiser for me. They also helped me get the endorsement I needed in Niagara County. Ultimately, I was cross-endorsed and the funds that had been raised, being no longer needed, were returned to the favorite charities of John Gross and John Prozeralik. This is but one example of many that I can think of demonstrating the good and charitable nature of John Gross.

At one point during my judicial career, I was assigned to handle cases in Niagara County Supreme Court. I came to know John better and also to know his family. We went on family vacations together.

Over the years I got to know older business men who not only knew John but knew his father as well. His father was a policeman and an alcoholic who had a bad

Hon. Richard J. Arcara

December 29, 2011

Page 2

reputation. John Gross was raised in that environment and to succeed in the Niagara Falls area, you had to have the backing of unions and politicians, and especially the Italian community. He was raised in the post-war era, built a very good business based on hard work and good service, and always gave back to the community through many charitable endeavors. Unfortunately, he is a victim of his own success – a poor excuse for breaking the law – but I never heard him say a bad word about anyone and has always been there to help people.

In some respects, our backgrounds were very similar. My father was an oral surgeon who died at the young age of 39 of alcoholism. John Gross had the same kind of tough upbringing as I did. Unfortunately, I know that he has abused alcoholism many times over the years and in my opinion he is an alcoholic – one of the reasons, most decidedly, that he finds himself in the position that he is in today.

I know that John Gross has helped many people over the years – the poor, the elderly, and minorities. If there was money to be made in making business deals, he never did that at the expense of an individual.

I write this letter as John's friend, not as a lawyer or a former judge – just a friend who honestly feels that John is more in need of help than incarceration. I know that you have the power to sentence which ranges from probation to jail time. I would not presume to ask for any specific sentence on his behalf. I know that you might get a thousand letters from different people regarding John which will demonstrate how he has helped individuals and organizations on countless occasions over the years but I believe that you should seriously consider how he is today a man in need of help because of his alcoholism.

I know that John has finally admitted that his downfall has been his business – he has been driven by it. He is now attempting to sell it. Unfortunately, his son has inherited John's alcoholic gene and there is no one to take over his business today. I know, however, that he is resigned today, at age 76, to finally get out of the business.

I mention the alcoholism because I too inherited that gene and I can appreciate what John has gone through. Perhaps John was not as guarded as I have been about my problems with alcoholism and made some mistakes which I was able to avoid.

I hope these comments bring you some insight into John. I believe that John is a good example of the old saying that sometimes bad things happen to good people.

Hon. Richard J. Arcara
December 29, 2011
Page 3

I ask you to consider treatment for John instead of punishment. I ask you to allow him to live out the short remainder of his life with some peace and dignity.

Very truly yours,

A handwritten signature in black ink, reading "Frank R. Bayger". The signature is written in a cursive, flowing style with a long horizontal stroke at the end.

Frank R. Bayger

11-CR-197A

DEAR JUDGE ARCARA,

I HAVE HAD THE PLEASURE OF KNOWING JOHN J. GROSS FOR NUMEROUS YEARS, BOTH AS A FRIEND AND ALSO AS MY PRESENT EMPLOYER.

MR GROSS HAS A ACTIVE ROLL IN PROVIDING ASSISTANCE FOR INDIVIDUALS AND ORGANIZATIONS IN WESTERN NEW YORK; ESPECIALLY THOSE WHO HAVE BEEN HIT BY THE DISCOURAGING ECONOMY. HE ALWAYS DONATES TO THOSE IN NEED.

GROSS PLUMBING EMPLOYS MANY INDIVIDUALS IN NIAGARA COUNTY. DUE TO THE ECONOMICAL SADNESS OF OUR ECONOMY, THE BUSINESS MUST CONTINUE ON- IN BOTH KEEPING THE EMPLOYEES WORKING AND BEING ABLE TO PROVIDE FOR THEIR FAMILIES

GROSS PLUMBING DOES NOT DISCRIMINATE TO INDIVIDUALS IF THEY CANNOT PAY BILLS ALL AT ONCE - THEY GLADLY WILL ALLOW CLIENTS TO MAKE PAYMENTS.

WHEN MAKING YOUR FINAL DECISION - PLEASE KEEP IN MIND THE MANY INDIVIDUALS WHO WILL ALSO BE EFFECTED.

RECEIVED

Keith A Potter
KEITH A POTTER

DEC 28 2011

RICHARD J. ARCARA
US. DISTRICT JUDGE
WESTERN DISTRICT OF NEW YORK

James D. Heuer

24 cardinal Lane
Wheatfield, NY 14120

December 19, 2011

Hon. Richard J. Arcara
68 court St.
Buffalo, New York 14202

Re: John Gross

11-CR-197A

Dear Judge Arcara.

My name is James D. Heuer, and I have been a lifelong resident of the town of Wheatfield for eighty years. I am writing this letter in the hopes of giving you my positive feelings regarding John Gross.

I first met Mr. Gross over forty years ago while working at an industrial plant in Niagara Falls, NY. On many occasions, I contacted him while getting bids at this industrial plant. He always responded in a very professional manner, and when his bids were the lowest, he and his employees performed their work in a very satisfactory manner.

Sincerely,

James D. Heuer
James D. Heuer

24 Cardinal Lane
Wheatfield, NY 14120



December 15, 2011

11/11/11

Hon. Richard J Arcara
68 Court St.
Buffalo, New York 14202

Re: John Gross

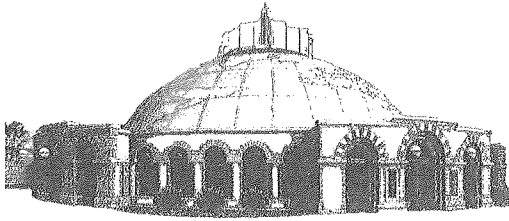
Dear Judge Arcara:

My name is Joyce S. Roeser, and I have been a resident of the Town of Wheatfield for over 50 years. I feel compelled to write this letter in the hopes of giving you my positive and grateful feelings regarding John Gross.

While living on Sy Road, I had many occasions to call upon Gross Plumbing for help, and many of those incidents were during a time I was widowed. The promptness in response and professional manor in which I was treated was exceptional. Many times Mr. Gross would be present to check on the outcome of the job. I would be remiss if I did not state how great my confidence in being fairly treated was left unsaid.

Sincerely,

Joyce S. Roeser
24 Cardinal Lane
North Tonawanda, NY 14120
716-579-3935



National Shrine Basilica of
Our Lady of Fatima
Barnabite Fathers
Lewiston, New York

HON. RICHARD J. ARCARA
68 Court St
Buffalo, NY 14202

December 6, 2011

RE: John Gross

11/6/11

Dear Judge Arcara:

I am Father Paul M. Keeling, CRSP, a Barnabite priest, assigned to Our Lady of Fatima Shrine, Lewiston, NY. I was ordained to the priesthood by Bishop Edward Dennis Head, DD, former Bishop of Buffalo, on May 31, 1975. I have been a teacher at Bishop Turner High School and the Dean of Discipline and associate Principal of Turner-Carroll High School on Buffalo's east side. Since 1987, I have served as Treasurer of Our Lady of Fatima Shrine, Lewiston, NY. In addition, I serve as the local treasurer of our religious community and also as the Provincial Treasurer of the North American Province of the Barnabite Fathers.

John Gross has been a benefactor of Our Lady of Fatima Shrine for many years and on many occasions he has assisted us with our plumbing needs. He placed us on the company's VIP list so that, when we called with a difficulty, his crew would be here immediately.

Mr. Gross has made it known that he is to be sentenced in your Court for certain offenses. I want to offer my comments about Mr. Gross because he has always impressed me as a caring and thoughtful man who has done many things to help people in Niagara Falls and throughout Niagara County.

John Gross is a man who has a great capacity for friendship. He is a loyal friend and his friends are loyal to him. With their help – and their ranks include many member of the clergy – I am certain that John Gross will lead a law-abiding life.

I urge the Court to take into consideration the age, health, and overall good works of John Gross and therefore respectfully ask Your Honor to sentence him to some appropriate alternative to incarceration.

Respectfully,

Fr. Paul Keeling
Father Paul M. Keeling, CRSP
Treasurer



Dear Honorable Judge
Richard Arcara

11/1/97

Dear Judge,

I wrote to you about 6 years ago about my cousin who was being sentenced for a charge related to a robbery of a bookie in Niagara Falls. I lived in Niagara Falls, NY for 37 years before we left. My wife and I are both college graduates and have never been in trouble. We both volunteer in our local church and help in the community. Life is so busy now a days for our family, so I'm writing this letter early in the morning and I'm sorry if there are any grammar errors.

I worked for John Gross in the 1980's before I went into business on my own. I know that very soon you will be sentencing Mr. Gross for pleading guilty to charges of tax evasion etc. and improper practices regarding his business in Niagara Falls. I also spent a couple of years in the Laborers Union while I went to college. I'm very familiar with what went on in that city. One of my college professors said that based on it's size Niagara Falls has to be the most corrupt city in the United States. He may have been right. There has been so much wrong doing in that city over the last 50-60 years and the people doing the wrong have always been able to get away with it for the most part. My wife's grandfather and my great grandfather were both murdered by the mob back in the 1930's and 1940's. Nobody was ever charged for it, both of there funerals were paid for by the mob, both of them were good hard working men who were killed for refusing to do something that was wrong. My wife and I moved out of Niagara Falls 13 years ago to get away from it all.

When I worked for Gross Plumbing and Heating I was one of the few employees who were paid entirely on the books. I can only guess why. Maybe Mr. Gross thought I was a informant or something. I remember that everyone I knew always received there overtime pay off the books in cash. And with the amount of overtime that is worked there it added up to a lot. There was always stealing going on and people drinking and doing drugs during work hours. I used to have to check one of my helpers lunch box everyday he worked with me to make sure he wasn't stealing parts off my truck. Mr. Gross always liked when someone was in trouble with the law that worked for him. He would pay for the cost of the lawyer etc. and then he would own you until you could pay him back.

This isn't the first time he has had to answer for charges related to taxes. I can also guarantee you that while he is standing in front of you next month, that back at the office someone will be handing out cash for overtime, someone will be stealing equipment at the shop, someone will be writing down false information on paper work, someone will be turning false information in to the outside accountant who used to work for the IRS. Someone will be working up two bids under two different names that are both actually Gross plumbing so he can get the job. He has owned Politicians, local Judges, Councilman, Police Officers, a Sheriff, a city Mayor, city inspectors, and more. He takes care of there plumbing and heating needs at home, financial needs, and then he owns them. He is a throw back from years gone by. The more things change in this country the more they stay the same in Niagara Falls.

Mr. Gross has also done a lot of good in his life, helping to employee many people, donating time and money to churches and the less fortunate. Sometimes he has a really good heart. I'm not sure what he deserves as far as sentencing, but I do know that when you do hand down the sentence and when you tell him all that he has done wrong and that he should be ashamed of himself, that he won't care a bit about what you say. When he went to Niagara County Jail many years ago, he ran the business from Jail. Just like this very day, he sit's in his chair in the middle of the plumbing shop and gives direction and orders on what everyone should be doing even thought he isn't even supposed to be there.

The more things change the more they stay the same. I know you have a hard job Judge. I thank you for being fare and honest. I pray that you will come to the proper decision for sentencing him, no matter what that might be.

Sincerely
